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MUNICIPAL CORPORATIONS—PUBLIC OFFICERS—POLICE PENSION FUND.—A police pension fund collected from fines in certain criminal cases and from a deduction of \$2.00 from the monthly salary of policemen was administered by a board styled trustees. (Calif. St. 1889, p. 56, c. 62). In an action by a policeman's widow, commenced more than five years after the policeman's death. *Held*, that payment of the pension is not payment of money held in trust, and limitations begin to run from the death of the husband and not from the repudiation of the claim by the board, and that this action was therefore barred. *Nicols v. Board of Police Pension Fund Com'rs. of City and County of San Francisco* (1905), — Cal. —, 82 Pac. Rep. 557.

Although the members of the board are called trustees, and those entitled to its benefits beneficiaries, there is no trust fund or relation; but the fund is public money, and the board merely designates its recipients. The monthly credits of \$2.00 were not contributions by the policemen, since, to quote *Pennie v. Reis*, 132 U. S. 464, upon which this case relies, "though it was called part of the officer's compensation, he neither received it nor controlled it, nor could he prevent its appropriation to the fund in question." There is no *vested right* in a pension (*U. S. v. Teller*, 107 U. S. 64; *Price v. Farley*, 22 O. Cir. Ct. 48) until the sum, or such installments as are sued upon, have become payable (*Kavanagh v. Board*, 134 Calif. 50). Nor does a deduction from salary constitute a *contract* to pay a pension (*People v. Coler*, 173 N. Y. 103), nor even to repay the sums deducted (*Clarke v. Reis*, 87 Calif. 543). The salary reservation and the pension are so far distinct that the refusal of a policeman to consent to the reservation, and his wrongful payment in full, does not bar the widow's right to a pension. *In re Tobin*, 164 N. Y. 532. The cases thus support this decision that, since there is neither vested nor contractual right to the pension until the officer's death, there is no trust, and limitations will run, as against all civil service claims, from maturity.

MUNICIPAL CORPORATIONS—TELEPHONE COMPANIES—LICENSE TAXES.—Under a statute of the state authorizing telephone companies to use the public streets for telephone purposes, the plaintiff constructed and operated a telephone system in defendant city. The city, under authority of its charter to control and regulate its streets, adopted an ordinance imposing upon the city certain duties of regulation, inspection, and supervision of the construction and maintenance of telephone poles in the city streets, and requiring telephone companies to obtain an annual license and to pay therefor a fee of \$1.00 for every pole, including one cross-arm, maintained within the city and ten cents for each additional cross-arm; all revenues derived from licenses to be credited to the general city fund. On suit by the telephone company, *Held*, that the city should be enjoined from enforcing the ordinance. *Wisconsin Telephone Company v. City of Milwaukee* (1905), — Wis. —, 104 N. W. Rep. 1009.

If the state has given telephone companies the right to occupy public streets for the purposes of their business, it is clear that a city could not levy a tax or license fee on such a company as compensation for the use of its streets. *Memphis v. Telegraph Co.*, 139 Fed. Rep. 707; *Telephone Co. v. Benton Harbor*, 121 Mich. 512; *Telephone Co. v. Oshkosh*, 62 Wis. 32. It seems